IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Gupta, et al.

Application No.: 10/585,165 Group No.: 1755

Confirmation No.: 9956

Filed: June 14, 2007 Examiner: Not Known

For: Fusion- Cast Refractory With

High Electrical Resistivity

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sirs:

Please find enclosed a new Power of Attorney and a Statement Under 37 C.F.R. 3.73(b) for filing in the above-referenced application. If you have any questions please do not hesitate to contact me.

/Christopher L. Parmelee/

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